## WHAT IS CLAIMED IS:

1. A method for manufacturing a nonvolatile memory transistor, comprising the steps of:

forming a trench of a predetermined shape on a silicon substrate;

forming a N+ type doped region;

etching the silicon substrate;

forming ion implanted regions on the sides of the trench by conducting an inclined ion implantation for threshold voltage Vt control ion implantation of a select transistor;

forming a poly-1 layer by depositing an oxide film and then depositing poly-1 serving as a gate node of the select transistor;

conducting an etchback to the poly-1 layer; after the formation of the poly-1 layer,

forming N+ ion implanted regions by conducting a N-type ion implantation in order to form a N+ source junction of a cell transistor;

forming a channel of an EEPROM by additionally etching the silicon substrate;

forming cell threshold voltage ion implanted regions by conducting an ion implantation in order to control the threshold voltage Vt of the channel of the cell;

forming a cell gate oxide film by conducting the gate oxidation of the cell; after the cell threshold voltage ion implantation,

forming a poly-2 layer by depositing poly-2 and then conducting an etchback;

forming cell N-type drain junction regions by conducting an ion implantation in order to form a cell N-type drain junction;

etching the poly-2 layer into a predetermined shape in order to form a control gate of the cell overlapped with the poly-2;

forming a ply-3 layer by depositing an oxide film, depositing poly-3 and conducting an etchback; and

filling an oxide film so as to be penetrated into the poly-3 layer, the oxide film, the poly-2 layer, the cell gate oxide film, the poly-1 layer and the oxide film under the poly-1 layer.

- 2. The method of claim 1, wherein the etchback of the poly-1 layer is performed so that the etchback amount can be about one thirds of the thickness of the silicon etched surface.
- 3. The method of claim 1, wherein the etching of the silicon substrate is performed so that an etched region forms a right angle.